

delays that required additional labor and material to compensate for the problems caused by manufacturing defects.

Litigation was originally commenced by R.S.S.P. against Roll Former in the Kosciusko Circuit Court, Kosciusko County, Indiana. R.S.S.P.'s Indiana state court action was voluntarily dismissed for lack of personal jurisdiction, since Roll Former did not have sufficient contacts with the Indiana forum. Upon dismissal in Indiana state court, R.S.S.P. then filed the present action with this Honorable Court.

During the course of discovery, Roll Former's counsel deposed R.S.S.P.'s president, Ken M. Collins. Among other things, Mr. Collins testified as to part of the damages to be claimed by R.S.S.P., specifically, the amount of time it took to actually repair the broken machines. Mr. Collins noted in his testimony that such damage estimates did not include the cost of down time. (See Exhibit "A", Deposition of Ken M. Collins, pp. 37-38). Mr. Collins also testified during his deposition that as a result of the broken machines purchased from Roll Former, R.S.S.P. "lost labor on other jobs" and "got behind on other jobs." (See Exhibit "A", p. 62).

After Mr. Collins' deposition, R.S.S.P. voluntarily, and without a further discovery request provided opposing counsel with a breakdown of that particular portion of the damages, i.e., the labor costs incurred in fixing the broken machines. The initial calculation came to \$201,600.00 for this portion of the damages. This calculation was in no way a complete calculation of the damages claimed by R.S.S.P.

After receipt of this calculation, defense counsel, pointed out that it appeared that there was an error in the calculation of labor costs¹. Counsel agreed that there was an error, and, in a spirit of attempting to streamline matters, offered to correct the calculation and redo a complete damage calculation for defense counsel.

On May 22, 2003, R.S.S.P. provided Roll Former with its complete calculation of damages in the amount of \$326,836.22. (A true and correct copy of Plaintiff's Damage Calculations is attached hereto as Exhibit "B".) That calculation includes the corrected labor repair cost calculation, as well as all other damages claimed. R.S.S.P. has provided opposing counsel with any and all documentation relating to its damages calculations.

At no point during the course of this case did counsel for Defendant claim an inadequacy in response to discovery, nor did Defendant file any motion to compel responses to Interrogatories.

II. LEGAL ARGUMENT.

A. Summary: No good deed goes unpunished.

Plaintiff was represented by counsel in Indiana. Because there was no jurisdiction over the Defendant in Indiana, Plaintiff came to present counsel. When counsel reviewed Plaintiff's case, counsel discovered that a number of types and amounts of damages had not been claimed by Plaintiff in the Indiana matter. As it turns out, Plaintiff did not know that it was entitled to the types and amounts of damages which were ultimately claimed in this case. Consequently,

¹ The calculations were presented in a spreadsheet, and as a result of the formula used in the spreadsheet, the calculation was in error, since some fields were counted more than once.

and not surprisingly, the amounts of damages claimed here are larger than what was claimed in Indiana.

During the course of discovery in the case, and in an effort to make the case economical, Plaintiff's counsel engaged in a great amount of informal discovery with Defendant. Defendant was confused about the damage calculations. In one case, the confusion was justified due to a calculation error. On several occasions, however, Plaintiff voluntarily met with Defense counsel to explain the calculations. This culminated in Plaintiff's attempt to help Defense counsel by putting together a comprehensive summary of the damages in the case – something far beyond what is called for by the Rules. The unlikely result of this attempt at assistance was this Motion.

The Motion demonstrates that Defense is still confused about the damage calculations because part of the focus in this demonstrates that the defense believes that the calculation of the down time is a calculation of the entire damage spectrum. The fact is that Plaintiff has complied with all of its obligations under the Rules, and more, and Defendant has all of the information necessary to understand Plaintiff's damages and their calculation.

B. R.S.S.P. has provide reliable documentation to support its damage calculations.

It is undisputed that in order to "prevail on a claim for breach of warranty under the Pennsylvania Uniform Commercial Code, a plaintiff must establish that a breach of warranty occurred and that the breach was the proximate cause of the specific damages sustained." Kruger v. Subaru of America, Inc., 996 F.Supp. 451 (E.D.Pa. 1998). In the instant case, R.S.S.P. has not only provided sufficient

documentation to support its damage calculations, but has exceeded the requirements of discovery under the Pennsylvania Rules of Civil Procedure.

As an initial matter, present counsel did not represent R.S.S.P. in the original action filed in the Kosciusko District Court, Kosciusko County, Indiana. Present counsel did not become involved in this matter until filing the present action in the Eastern District of Pennsylvania. Defendant's Memorandum of Law in support of its Motion in Limine states that "[p]rior to filing suit in the Eastern District of Pennsylvania, R.S.S.P. made demand on Roll Former through its then counsel and provided a damage calculation stating that the damage incurred as a result of the alleged defects in the Roll Former machinery amounted to \$50,120.00." Present counsel has represented that the aforementioned statement regarding a demand constitutes an offer to compromise or settle. Federal Rule of Evidence 408 – Compromise and Offers to Compromise provides in part:

Evidence of (1) furnishing or offering or promising to furnish, or (2) accepting or offering or promising to accept, a valuable consideration in compromising or attempting to compromise a claim which was disputed as to either validity or amount, is not admissible to prove liability for or *invalidity of the claim or its amount*. Evidence of conduct or statements made in compromise negotiations is likewise not admissible.

Fed.R.Evid. 408 (emphasis added).

Upon representation of R.S.S.P., present counsel informed R.S.S.P. that it was entitled to other recoverable damages besides those claimed in the original damage calculation. As a result, the damage calculation originally claimed by R.S.S.P. prior to the filing of this action in this Court are irrelevant to the present

action. Additionally, any evidence of R.S.S.P.'s offer to compromise prior to commencing the present action should be excluded under Fed.R.Evid. 408.

On November 13, 2002, Defense counsel deposed Mr. Collins. Following Mr. Collins' deposition, R.S.S.P. agreed to furnish Defense counsel with additional documentation supporting its damages calculations. On December 11, 2003, R.S.S.P. counsel Christopher Negrete sent a copy of documentation supporting a component of R.S.S.P.'s damage calculations with respect to lost labor as a result of the broken machinery (labor incurred in "jerry rigging", or demobilizing and remobilizing, and similar labor costs) via facsimile. (A true and correct copy of the facsimile transmittal with attached documentation is attached hereto as Exhibit "C".) Additionally, Mr. Negrete furnished more documentation regarding components of the damages in question on December 13, 2002. (A true and correct copy of the December 13, 2002 facsimile transmittal is attached hereto as Exhibit "D".)

Upon reviewing R.S.S.P.'s lost labor calculations, counsel for Roll Former, Robert Nemeroff, indicated that it appeared that the calculations were inaccurately computed. As a result of this concern, a meeting was held at Plaintiff's counsel's office. After discussing the matter, it appeared that there was in fact a mathematical error in the spreadsheet calculation which resulted in some of the amounts being calculated twice. It was agreed that R.S.S.P. would recalculate the lost labor component of their damage claim, as well as provide Roll Former a completed damages calculation. On May 22, 2003, R.S.S.P. provided Roll Former with its completed damages calculation.

In the instant case, R.S.S.P. has exceeded its discovery responsibilities. Not only has counsel for R.S.S.P. provided Roll Former with any and all documents relating to damages, counsel for R.S.S.P. has met with Defense counsel in an attempt to explain the information provided.

Moreover, if counsel for Roll Former was not satisfied with the documentation they received, it should have filed a motion to compel discovery responses. In support of its Motion in Limine, Defendant relies on Ware v. Rodale Press, Inc., 322 F.3d 218 (3rd Cir. Pa. 2003). In Ware, the court held that the exclusion of evidence regarding damages at trial was warranted where the plaintiff failed to comply with a discovery order. See id. at 221. "Federal Rule of Civil Procedure 37(b)(2)(B) authorizes a district court to sanction a party's failure to comply with a *discovery order* by 'prohibiting that party from introducing designated matters into evidence.'" Id. (emphasis added). In the instant case, Defendant never filed a motion to compel. Plaintiff has not only complied with the rules of discovery, but has exceeded their responsibilities under the rules. As a result, this Court has never issued an order compelling discovery. Since this Court has never issued an order compelling discovery against the Plaintiff in this matter, Plaintiff is not subject to the stringent sanctions provided for under Federal Rule of Civil Procedure 37(b)(2).

C. R.S.S.P. Is Not In Violation of Daubert and Its Progeny Because Mr. Collins Is Not an Expert Witness.

Defendant cites Daubert v. Merrell Dow Pharmaceuticals, 509 U.S. 579, 113 S.Ct. 2786, 125 L. Ed. 2d 469 (1993). Daubert and its progeny apply to the admissibility of expert testimony. In essence, the list of factors set forth in Daubert pertaining to the admissibility of scientific (and expert) testimony serves as a guideline for the court's gate-keeping role in considering an expert. See Moyer v. United Dominion Industries, Inc., 2000 U.S. Dist. LEXIS 12315, *1 (E.D.Pa. 2000). "The United States Court of Appeals for the Third Circuit has concluded that the gate-keeping role when considering *expert*, scientific testimony boils down to two major requirements: that the proffered *expert be qualified to express an expert opinion* and that the proffered opinion be reliable." Id., 2000 U.S. Dist. LEXIS at *1. (emphasis added).

In the instant case, Mr. Collins has never been identified nor qualified as an expert. As President of R.S.S.P., Mr. Collins will be called as a fact witness. Mr. Collins is not an economist and does not possess expert knowledge with respect to economic losses. Mr. Collins has personal, first-hand knowledge of the damages and losses sustained by R.S.S.P. as a result of the broken machines purchased from Roll Former. Since Mr. Collins will not be called as an expert witness with respect to economic damages (or as an expert for any other subject involved in the present action), the Daubert standard regarding the admissibility of expert testimony is inapplicable.

III. CONCLUSION.

For the reasons set forth above, Plaintiff, R.S.S.P., respectfully request that this Honorable Court deny Defendant Roll Former Corporation's Motion in Limine to Preclude Plaintiff's Damage Estimate.

Respectfully submitted,

FLAMM, BOROFF & BACINE, PC
925 Harvest Drive
Blue Bell, PA 19422
Telephone: 215 239 6001
Facsimile: 215 239 6060

BY: _____
Walter H. Flamm, Jr.
Corey F. Higgins
Counsel for Plaintiff
R.S.S.P., Inc.

EXHIBIT "A"

KEN M. COLLINS

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1 with the VS-150 machine?

2 A. Okay. Item one, the Clinton Frame
3 Church, item two, item three, item four, item
4 five. That's it, one through five.

5 Q. With regard to item number one of
6 C-7, which you have in front of you, you indicate
7 that we'll call it the fix, or the repair, took
8 six man hours, correct?

9 A. To actually do the repair, yes.

10 Q. Who did the repair?

11 A. Our own people.

12 Q. Was that with the assistance of
13 Roll Former?

14 A. Yes, sir.

15 Q. Was that assistance provided over
16 the phone?

17 A. Yes, sir.

18 Q. What records do you have that
19 would reflect that it took six man hours to do
20 that repair, apart from C-7?

21 A. We just basically at that time --
22 what we did is we took the labor hours, which we
23 track every day to a job, and constituted how many
24 man hours we thought it took to actually repair

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1 the machine. That's not counting any downtime.
2 That's just to take the part apart and fix it.

3 Q. Is there a document, a label
4 record of some kind that exists anywhere that
5 shows that the repair for item number one took six
6 man hours?

7 A. Again, the only labor hours we
8 have -- we job cost analyze every job we do. All
9 we can do is take the men that were actually
10 involved in this and go by what they tell us as
11 far as hours.

12 Q. So one of your men, or more of
13 your men, told you it took six hours to repair
14 this?

15 A. Correct.

16 Q. Six man hours?

17 A. Correct.

18 Q. And if you look at the last page
19 of C-7, under item number one, Clinton Frame lost
20 time and repair, \$240?

21 A. That was for the actual repair of
22 the machine.

23 Q. Does that \$240 correspond to the
24 six man hours that were required to do the actual

KEN M. COLLINS

62

1 A. Again, we track every job, every
2 nut and bolt, labor, so on, and we derived that we
3 have 400 man hours in that project total.

4 Q. Again, that's at \$40 an hour?

5 A. At that time. Now we are 55.

6 Q. Any documentation you have to
7 support that \$16,000 figure I would appreciate you
8 turning it over to your attorney.

9 A. Correct.

10 Q. The next item, is that a separate
11 item, backlog labor and back charges for \$16,000?

12 A. Correct.

13 Q. What does that correspond to?

14 A. We basically had to do the roof
15 two or three times over, so we lost labor on other
16 jobs, got behind on other jobs, made other people
17 unhappy.

18 Q. Item number four, Agri Core, total
19 \$47,720. Is that the sum total of all of the
20 expenses you claim R.S.S.P. is entitled to as a
21 result of the problems that you encountered with
22 the VS-150 on that job?

23 A. I believe so.

24 Q. Now, if I can direct your

EXHIBIT "B"

R.S.S.P. Damage Calculations:

Equipment:

1. VS-150 w/ hydraulic drive and shear - \$45,030.00
2. SSSP3 SN:6276/PCM SN: 4081 (\$41,135.00)
+ PCM (see invoice # 5856) = \$47,800.00
3. FL 105-1" Wall Panel - \$33,250.00
4. VS-150 w/ hydraulic drive and shear; SOP-15 Dies only; Digital Controller;
and "Bolt-on" Striation Rib Attachment - \$18,232.50
5. PCM - \$9,200.00
6. Bolt-on Striation Rib Attachment - \$6,100.00

Total Equipment Damages: \$159,612.50

Replacement Parts:

1. Toggle Switch - \$ 63.72
2. Agricore – Cost of 11,799 sq. ft. of metal - \$11,210.00
3. Agricore – Cost of 5,250 clips - \$762.00
4. Agricore – Cost of 10,500 screws - \$683.00
5. Agricore – Extra Trim - \$500.00

Total Replace Parts Damages: \$13,218.72

Accu-Counter Control Center:

1. Extra person to run machine (\$40.00-\$55.00/hour) – 1 man x 2 years =
\$86,400.00

Total: \$86,400.00

Cost of Repair Labor:

1. Clinton Frame Mennonite Church - \$240.00
2. Time to replace hydraulic pump - \$240.00
3. Time to repair wall panel machine (replace nuts, bolts, and dies) - \$120.00
4. Time to repair panel machine on Ritzcraft job - \$200.00
5. Major Hospital – time to change the radius machine - \$1,600.00
6. Agricore – Labor – 400 hours - \$16,000.00
7. Agricore – Fabricated Labor - \$2,565.00

Total Cost of Repair Labor: \$20,965.00

Cost of Back-log Labor¹:

1. Clinton Frame - \$800.00
2. Agricore - \$16,000.00
3. Ritzcraft – \$800.00
4. Miscellaneous machine repair - \$4,000.00
5. Major Hospital - \$1,600
6. Time to repair wall panel machine - \$120.00

Total Cost of Back-log Labor: \$23,320.00

Cost of Down-Time:

1. Clinton Frame - \$800.00
2. Agricore - \$16,000.00
3. Ritzcraft – \$800.00
4. Miscellaneous machine repair - \$4,000.00
5. Major Hospital - \$1,600.00
6. Time to repair wall panel machine - \$120.00

Total Cost of Down Time: \$23,320.00

TOTAL DAMAGES: \$326,836.22

¹ The calculations for "Back-log Labor" and "Down-Time" are based on the Mobilization/Demobilization chart provided by R.S.S.P. on December 11, 2002. In the chart, R.S.S.P. inaccurately calculated the mobilization and demobilization damages. Our "Back-log Labor" and "Down-Time" damage calculations reflect the correct and accurate damages incurred by R.S.S.P.

EXHIBIT "C"

Confirmation Report - Memory Send

Page : 001
 Date & Time: Dec-11-2002 03:11pm
 Line 1 : 215-239-6060
 Line 2 : 215-239-6060
 E-mail : fax@flammlaw.com
 Machine ID : Flamm, Boroff & Bacine, pc

Job number : 708
 Date : Dec-11 03:10pm
 To : 92156357212
 Number of pages : 005
 Start time : Dec-11 03:10pm
 End time : Dec-11 03:11pm
 Pages sent : 005
 Status : OK

Job number : 708

*** SEND SUCCESSFUL ***

FLAMM, BOROFF & BACINE, P.C.

925 Harvest Drive, Suite 220
 Blue Bell, PA 19422
 Direct Dial: 215-239-6036
 Tel: 215-239-6000
 Facsimile: 215-239-6060

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FROM: CHRISTOPHER C. NEGRETE, ESQUIRE
 DATE: December 11, 2002
 PAGES: 5, Including this page
 RE: RSSP v. Roll Former Corporation

NAME	ORGANIZATION	FAX NUMBER
Robert Nemeroff, Esq.	Jaffe, Friedman	(215) 635-7212

MESSAGE: Attached please find the calculation of damages forwarded to me by RSSP. I will forward any further information I get to you as soon as I receive it. Thanks.

FLAMM, BOROFF & BACINE, P.C.

925 Harvest Drive, Suite 220

Blue Bell, PA 19422

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	Actual Time			Back Log Labor	
	Men	Hours		Men	Hours
Clinton Frame	2	10		2	10
Agricore	4	100		4	100
RitzCraft	2	10		2	10
Misc Machine Repair	4	25		4	25
Major Hospital	2	20		2	20
Wall Panel Machine	1	3		1	3
Total	15	168		15	168
Total Man Hours		2520			2520
Hourly Labor Rate		\$40.00			\$40.00
Dollar Amount Lost		\$100,800.00			\$100,800.00

<p>Total Loss</p> <p>\$201,600.00</p>

**Roll Former Corp.
Panel Former**

- **U-Panel Machine**
Clinton Frame Church
Motor burned out due to the ground wire not being connected inside of the motor. RSSP removed and replaced the wire. This took 6 man-hours.
- **Accu Counter**
Does not work properly in cold weather. The counter was replaced with a counter from another Roll Former Machine. In ideal weather the problematic counter system only works on occasion. It will not shear and from the panel in the pre programmed lengths. Panel length can vary from 2" to 8" at any given time.
- **Hydraulic pump and motor system**
Does not work properly in cold weather. A new motor was installed along with a new pump and lighter weight hydraulic oil. This seems to have solved the problems. It took 6 man-hours for the repair.
- **SOP Panel**
Agri-Core
A 9" SOP Panel was being installed. The panel clips and screws were very visible after the panels were installed. RSSP removed a large section of roof. At this point RSSP re-made new panels and installed them. Again each and every clip and screw was showing in the roof. RSSP then found that the two dyes at R3-5 and R4-5 were defective. This caused the mail leg to be formed too tight, which let the female leg snap into place extremely tight. This caused the clips and screws to create dents in the finished roof. This problem was discussed with Roll Former Corp. While Ken Collins was in Pennsylvania picking up a new machine. Roll Former denied any responsibility for the problem at this time. Two weeks later RSSP unexpectedly received new dyes for R3-5 and R4-5. The old dyes were checked and were not bent or twisted in any way. New dyes were installed in position R3-5 and R4-5 and this solved the problem. RSSP lost 400 man-hours. Replacement coil also had to be purchased equaling 11,799 square feet. We also fell behind schedule due to this problem.

➤ **Ritzcraft**

Roll former stated that the machine would make a 24" panel. At this time RSSP found that it could only make a 23" panel. RSSP was able to make a proper modification to enable us to produce a 24" panel. This modification took 5 man-hours.

➤ **Major Hospital**

RSSP was on site with panels and radius machine on the roof. When we found that the radius machine could not make a 24" Radius Panel. After talking to roll former it was determined that the gears at the upper level of the machine would have to be removed and reinstalled above the frame of the machine. This required the removal of the motor and roller shaft along with other small parts. Once this was completed it allowed enough clearance so that a 24" radius panel could be formed. RSSP lost 400 man-hours due to t modification, which were made to the radius machine.

➤ **Wall Panel Machine**

Roller shaft at position, s1 and l1 was bent upon RSSP taking deliver of the machine. Replacement shafts have not been received. Forming dyes at position 9 on the left side fell off causing material and roller damage on upper and lower levels at position 10. Replacement bolts and dyes were installed. It was found that bolts holding the dyes in position on had 2-3 bolt threads holding dyes in position. RSSP had 3 man-hours of repair and down time.

➤ **Structural Panel Machine**

This machine has difficulty in holding the coil in the dyes as it passes through the machine. The coil material moved from right to left slightly causing the females and male legs to vary in height. The modifications have not been made to this machine.

RSSP has been very dissatisfied with the roll formed corporation product. RSSP is constantly having problems with these machines. We encounter problems with these machines constantly.

Roll Former Corporation came to the RSSP facility on April 27, 2001 to inspect the SOP Panel Former, Wall and Soffit Panel Former and the Radius Panel Former. Phil Altermire was the support staff for Roll Former. He recalibrated the machine for better length and looked at various other complaints RSSP has been having. Mr. Altermire also was to see what could be done as far as UL testing and a wiring system for a hot melt glue system. Roll Former was also to RSSP know what modifications were needed to make it easier to produce small panels and soffit length. Exit mountd shears were discussed also. As of June, 1, 2001 RSSP has not heard from Roll Former on any of these problems.

EXHIBIT "D"

Confirmation Report - Memory Send

Page : 001
 Date & Time: Dec-13-2002 10:49am
 Line 1 : 215-239-6060
 Line 2 : 215-239-6060
 E-mail : fax@flammaw.com
 Machine ID : Flamm, Boroff & Bacine, pc

Job number : 764
 Date : Dec-13 10:47am
 To : 92156357212
 Number of pages : 014
 Start time : Dec-13 10:47am
 End time : Dec-13 10:49am
 Pages sent : 014
 Status : OK

Job number : 764

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 DATE: December 13, 2002
 PAGES: 13, Including this page
 RE: RSSP v. Roll Former Corporation

NAME	ORGANIZATION	FAX NUMBER
Robert Nemeroff, Esq.	Jaffe, Friedman	(215) 635-7212

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FLAMM, BOROFF & BACINE, P.C.

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MESSAGE: Per your request, please find the attached documents regarding the above referenced matter. Please call me with any questions you may have.

COST BREAKDOWN

HEALTH INSURANCE.....	0.61 per hour
LIABILITY-WORKMAN'S COMP.....	2.31 per hour
AVERAGE HOURLY WAGE.....	22.38 per hour
OPERATING EXPENSES.....	13.20 per hour
AVERAGE COST PER HOUR.....	\$40.00

	Actual Time			Back Log Labor	
	Men	Hours		Men	Hours
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<p>Total Loss</p> <p>\$201,600.00</p>

JOB CLOSE-OUT REPORT

REGISTER NO: JO-00

JOB NUMBER: 0640099	Major Hospital	CUSTOMER NO: BLRO	Ellerman Roofing	
JOB TYPE: 000 STANDARD JOB TYPE		BILL METHOD: F FIXED	ESTIMATOR:	START DATE:
JOB STATUS: C COMPLETE		STATUS DATE: 11/30/99	MANAGER:	COMPL DATE:
CONTRACT NO:		REV. CONTRACT:	7,811.64	SQUARE FT: 2,361
CONTR DATE: 11/03/99		BILLED TO DATE:	.00	RETENTION: .00
ACCT METHOD: P % COMPLETE		PAID TO DATE:	.00	PROFIT AMT: -103.04
				PROFIT %: -1.32%

COST CODE/ COST TYPE	U/M	UNITS		DOLLARS		% OF ESTMT	COST VARIANCE	COST VAR %	OUTSTANDING WORK IN PROC	
		REV ESTIMATE	JOB-TO-DATE	REV ESTIMATE	JOB-TO-DATE					
01-001 Labor	LABOR									
		HOUR	0.00	173.00	.00	3,694.13	.0%	3,694.13-	.0%	3,694.13
02-001 Material	MATERIAL									
		EACH	0.00	2,413.35	.00	4,220.55	.0%	4,220.55-	.0%	4,220.55
JOB TOTAL:					.00	7,914.68	.0%	7,914.68-	.0%	7,914.68
COST/SQUARE FT:					.00	3.35	.0%	3.35-	.0%	3.35

Major Hospital

SECTION DETAIL REPORT

0640099

Major Hospital

JOB TYPE: 000 STANDARD JOB TYP
JOB STATUS: 0 OPEN
CONTRACT NO:
% COMPLETE: 50.00%

CUSTOMER NO: ELRO

BILL METHOD: F FIXED
STATUS DATE: 11/30/99
CONTR DATE: 11/03/99
REPORTED DATE: 04/30/00

Ellerman Roofing

ESTIMATOR:
MANAGER:
REV. CONTRACT:
REV. ESTIMATE:

7,811.64
00

START DATE:
COMPL DATE:
SQUARE FT:
CALC% CMP:

2,163
00%

DATE	TYPE	SRC	REFERENCE/POSTING	REMARKS	BILLED?	UNIT COST	UNITS	DOLLARS	REVISED ESTIMATE	% OF ESTM
Labor										
	L		Labor		U/M: HOUR	0.00			00	
03/31/00		AP	00BARO 3145	3-1	N	25.00	3.00	75.00		0%
03/31/00		AP	00BARO 3145	3-1	N	18.50	3.00	55.50		0%
04/30/00		AP	00BARO 3208	4/19	N	25.00	16.50	412.50		0%
04/30/00		AP	00BARO 3208	4/19	N	18.50	14.50	268.25		0%
04/30/00		AP	00BARO 3208	4/19	N	20.50	14.50	297.25		0%
04/30/00		AP	00BARO 3218	4/24	N	20.50	9.50	194.75		0%
04/30/00		AP	00BARO 3218	4/24	N	25.00	14.00	350.00		0%
04/30/00		AP	00BARO 3218	4/24	N	18.50	14.00	259.00		0%
04/30/00		AP	00BARO 3218	4/28	N	25.00	1.00	25.00		0%
04/30/00		AP	00BARO 3218	4/28	N	18.50	1.00	18.50		0%
05/31/00		AP	00BARO 3294	5/10	N	25.00	14.50	362.50		0%
05/31/00		AP	00BARO 3294	5/10	N	18.50	14.50	268.25		0%
05/31/00		AP	00BARO 3294	5/11	N	25.00	6.50	162.50		0%
05/31/00		AP	00BARO 3294	5/11	N	18.50	8.50	157.25		0%
05/31/00		AP	00BARO 3294	5/15	N	25.00	12.75	318.75		0%
05/31/00		AP	00BARO 3294	5/15	N	18.50	12.75	235.88		0%
05/31/00		AP	00BARO 3294	5/26	N	20.50	1.00	20.50		0%
05/31/00		AP	00BARO 3294	5/26	N	18.50	10.50	194.25		0%
05/31/00		AP	00BARO 3294	5/26	N	18.50	1.00	18.50		0%
COST TYPE L TOTAL:						21.35	173.00	3,694.13	.00	0%
COST CODE 01-001 TOTAL:								3,694.13	.00	0%
02-001 Material										
	M		Material		U/M: EACH	0.00			.00	
03/31/00		IM	REF: 00000071	ITEM: SEAPRT	N	0.70	80.00	56.00		0%
04/30/00		IM	REF: 00000079	ITEM: SEAPCL	N	0.70	172.10	120.47		0%
04/30/00		IM	REF: 00000079	ITEM: SNAPU	N	0.16	1000.00	164.00		0%
04/30/00		IM	REF: 00000079	ITEM: CLPS1	N	0.02	2000.00	46.00		0%
04/30/00		IM	REF: 00000080	ITEM: SNOJAX	N	4.13	180.00	742.68		0%
04/30/00		IM	REF: 00000080	ITEM: SEAPRT	N	0.70	45.00	31.50		0%
04/30/00		IM	REF: 00000080	ITEM: SEAPRT	N	0.68	197.00	133.35		0%
04/30/00		IM	REF: 00000081	ITEM: SEAPCL	N	0.64	1931.25	1,236.00		0%
04/30/00		IM	REF: 00000081	ITEM: SNOJAX	N	3.57	180.00	641.70		0%
05/31/00		IM	REF: 00000082	ITEM: SEAPCL	N	0.64	2437.00	1,559.68		0%
05/31/00		IM	REF: 00000082	ITEM: WASHER	N	0.02	400.00	8.00		0%
05/31/00		IM	REF: 00000082	ITEM: TUPPNT	N	10.87	1.00	10.87		0%
05/31/00		IM	REF: 00000083	ITEM: SEAPRT	N	0.70	70.00	49.00		0%
05/31/00		IM	REF: 00000083	ITEM: SNAPU	N	0.16	300.00	49.20		0%
05/31/00		IM	REF: 00000083	ITEM: CLPS1	N	0.02	600.00	13.80		0%
05/31/00		IM	REF: 00000084	ITEM: SNOJAX	N	3.57	144.00	513.36		0%
05/31/00		IM	REF: 00000088	ITEM: SNOJAX	N	3.57	36.00	128.34		0%
COST TYPE M TOTAL:						0.45	9413.35	4,220.55	.00	0%
COST CODE 02-001 TOTAL:								4,220.55	.00	0%
JOB 0640099 TOTAL:								7,914.68	.00	0%
REPORT TOTAL:								7,914.68	.00	0%

CORRECTED

JOB CLOSE-OUT REPORT

REGISTER NO: JO-0002

JOB NUMBER: 0840099

JOB TYPE: 000 STANDARD JOB TYPE
JOB STATUS: C COMPLETE
CONTRACT NO:
CONTR DATE: 12/20/99
ACCT METHOD: P % COMPLETE

CUSTOMER NO: MICO
BILL METHOD: F FIXED
STATUS DATE: 12/20/99
RRV CONTRACT:
BILLED TO DATE:
PAID TO DATE:

Midstates Construction
ESTIMATOR:
MANAGER:
SQUARE FT:
RETENTION:
PROFIT AMT:

START DATE:
COMPL DATE:

0

.00

-23,039.52

PROFIT %:

.00%

COST CODE/
COST TYPE

UNITS
UM REVESTIMATE JOB-TO-DATE

DOLLARS
RVV ESTIMATE JOB-TO-DATE

% OF
ESTMT

COST
VARIANCE

COST
VAR %

OUTSTANDING
WORK IN PROC

01-001	Labor	HOURL	0.00	376.25	.00	14,678.00	.0%	14,678.00-	.0%	14,678.00
02-001	Material	EACH	0.00	29,376.00	.00	8,361.52	.0%	8,361.52-	.0%	8,361.52
JOB TOTAL:					.00	23,039.52	.0%	23,039.52-	.0%	23,039.52
COST/SQUARE FT:					.00	.00	.0%	.00	.0%	.00

Ritzcraft

IS

JONESVILLE

JOB CLOSE-OUT REPORT

REGISTER NO: JO-0002

JOB NUMBER: 0840099 Jonesville

CUSTOMER NO: MICO

Midstates Construction

JOB RECAP
COST TYPEG/L ACCOUNT
CREDIT(WIP) DEBIT(COS)DOLLARS
REV ESTIMATE JOB-TO-DATE% OF
ESTMTCOST
VARIANCECOST
VAR %OUTSTANDING
WORK IN PROCL Labor
M Material1331 4010
1331 4010.00 14,678.00
.00 8,361.52.0%
.0%14,678.00-
8,361.52-.0%
.0%14,678.00
8,361.52

JOB 0840099 TOTAL:

.00 23,039.52

.0%

23,039.52-

.0%

23,039.52

REPORT TOTAL:

.00 23,039.52

.0%

23,039.52-

.0%

23,039.52

TRANSACTION DETAIL REPORT

NUMBER: 0840099 Jonesville CUSTOMER NO: MICO Midstates Construction
JOB TYPE: 000 STANDARD JOB TYP BILL METHOD: F FIXED ESTIMATOR:
JOB STATUS: 0 OPEN STATUS DATE: 12/20/99 MANAGER:
CONTRACT NO: CONTR DATE: 12/20/99 REV. CONTRACT: .00 START DATE:
% COMPLETE: .00% REPORTED DATE: REV. ESTIMATE: .00 COMPT. DATE:
SQUARE FT:
CALC% CMP: .00%

COST CODE/ TYPE	TRANS DATE	SRC	REFERENCE/POSTING	REMARKS	BILLED?	UNIT COST	UNITS	DOLLARS	REVISION ESTIMATE	% O EST
01-001			Labor							
		L	Labor		U/M: HOUR	0.00			.00	
12/31/99		AP	00BARO	2987	N	25.00	97.75	2,443.75		
12/31/99		AP	00BARO	2987	N	18.50	153.50	2,839.75		
12/31/99		AP	00BARO	2987	N	0.00	0.00	174.11		
12/31/99		AP	00BARO	2988	N	25.00	27.00	675.00		
12/31/99		AP	00BARO	2988	N	18.50	81.00	1,498.50		
01/31/00		AP	00BARO	3002	N	0.00	0.00	1,127.00		
01/31/00		AP	00BARO	3002	N	0.00	0.00	1,835.25		
01/31/00		AP	00BARO	3002	N	0.00	0.00	1,871.64		
01/31/00		AP	00BARO	3002	N	0.00	0.00	1,843.25		
01/31/00		AP	00BARO	3017	N	25.00	8.50	212.50		
01/31/00		AP	00BARO	3017	N	18.50	8.50	157.25		

COST TYPE L TOTAL: 39.01 376.25 14,678.00 .00

COST CODE 01-001 TOTAL: 14,678.00 .00

02-001			Material							
		M	Material		U/M: EACH	0.00			.00	
12/31/99		IM	REF: 00000044	ITEM: BASE	N	7.50	21.00	157.50		
12/31/99		IM	REF: 00000045	ITEM: AGCO	N	0.70	790.00	556.24		
12/31/99		IM	REF: 00000045	ITEM: CRVNCL	N	0.74	1811.00	1,344.85		
12/31/99		IM	REF: 00000045	ITEM: SNAPU	N	0.10	24.00	2.40		
12/31/99		IM	REF: 00000045	ITEM: CLPS1	N	0.02	2000.00	48.00		
12/31/99		IM	REF: 00000045	ITEM: SCRW4	N	0.09	2000.00	180.00		
12/31/99		IM	REF: 00000045	ITEM: PLAT4	N	0.05	2000.00	107.80		
12/31/99		IM	REF: 00000046	ITEM: CRVNCL	N	0.78	1524.00	1,188.72		
12/31/99		IM	REF: 00000046	ITEM: AGCPCL	N	0.66	1357.00	895.62		
12/31/99		IM	REF: 00000047	ITEM: SNAPU	N	0.10	200.00	20.00		
12/31/99		IM	REF: 00000047	ITEM: SCRW4	N	0.09	3000.00	270.00		
12/31/99		IM	REF: 00000047	ITEM: WATBLK	N	2.00	8.00	16.00		
12/31/99		IM	REF: 00000049	ITEM: AGCO	N	0.70	1000.00	700.00		
12/31/99		IM	REF: 00000049	ITEM: AGCPCL	N	0.66	3944.00	2,603.04		
12/31/99		IM	REF: 00000050	ITEM: BASE	N	7.50	15.00	112.50		
01/31/00		AP	00DAAD	CK002216	N	0.00	0.00	14.87		
01/31/00		AP	00BRCO	CK002222	N	0.00	0.00	522.00		
01/31/00		IM	REF: 00000053	ITEM: SNAPU	N	0.16	2000.00	317.40		
01/31/00		IM	REF: 00000053	ITEM: CLPS1	N	0.02	6000.00	144.00		
01/31/00		IM	REF: 00000053	ITEM: SCRW4	N	0.09	2000.00	180.00		
01/31/00		IM	REF: 00000053	ITEM: PLAT4	N	0.05	1000.00	53.90		
01/31/00		IM	REF: 00000053	ITEM: BASE	N	7.50	15.00	112.50		
01/31/00		IM	REF: 00000053	ITEM: WATBLK	N	2.00	4.00	8.00		
01/31/00		IM	REF: 00000053	ITEM: CRVNCL	N	0.78	287.00	223.86		
01/31/00		IM	REF: 00000053	ITEM: RMNBRZ	N	0.70	167.00	116.90		
01/31/00		IM	REF: 00000053	ITEM: AGCO	N	0.67	1132.00	760.36		
01/31/00		IM	REF: 00000053	ITEM: AGCPCL	N	0.66	125.00	82.50		
01/31/00		IM	REF: 00000062	ITEM: SNAPU	N	0.15	2000.00	300.00		
01/31/00		IM	REF: 00000062	ITEM: CLPS1	N	0.02	6000.00	144.00		
01/31/00		IM	REF: 00000062	ITEM: SCRW4	N	0.09	2000.00	180.00		
01/31/00		IM	REF: 00000062	ITEM: PLAT4	N	0.05	1000.00	53.90		
01/31/00		IM	REF: 00000062	ITEM: BASE	N	7.50	15.00	112.50		
01/31/00		IM	REF: 00000062	ITEM: WATBLK	N	2.00	4.00	8.00		
01/31/00		IM	REF: 00000062	ITEM: CRVNCL	N	0.78	287.00	223.86		
01/31/00		IM	REF: 00000062	ITEM: RMNBRZ	N	0.70	167.00	116.90		
01/31/00		IM	REF: 00000062	ITEM: AGCO	N	0.70	1132.00	792.40		
01/31/00		IM	REF: 00000062	ITEM: AGCPCL	N	0.66	125.00	82.50		
01/31/00		IM	REF: 00000062	ITEM: SNAPU	N	0.15	2000.00	300.00		
01/31/00		IM	REF: 00000062	ITEM: CLPS1	N	0.02	6000.00	144.00		
01/31/00		IM	REF: 00000062	ITEM: SCRW4	N	0.09	2000.00	180.00		
01/31/00		IM	REF: 00000062	ITEM: PLAT4	N	0.05	1000.00	53.90		
01/31/00		IM	REF: 00000062	ITEM: BASE	N	7.50	15.00	112.50		
01/31/00		IM	REF: 00000062	ITEM: WATBLK	N	2.00	4.00	8.00		
01/31/00		IM	REF: 00000062	ITEM: CRVNCL	N	0.78	287.00	223.86		
01/31/00		IM	REF: 00000062	ITEM: RMNBRZ	N	0.70	167.00	116.90		
01/31/00		IM	REF: 00000062	ITEM: AGCO	N	0.70	1132.00	792.40		
01/31/00		IM	REF: 00000062	ITEM: AGCPCL	N	0.66	125.00	82.50		

TRANSACTION DETAIL REPORT

R S S P, INC

NUMBER: 0840099 Jonesville

COST CODE/ TYPE

TRANS DATE

SRC: REFERENCE/POSTING REMARKS

	BILLED?	UNIT COST	UNITS	DOLLARS	REVISED ESTIMATE	% OF ESTIMATE
COST TYPE M TOTAL:		0.28	29376.00	8,361.52	.00	.0%
COST CODE 02-001 TOTAL:				8,361.52	.00	.0%
JOB 0840099 TOTAL:				23,039.52	.00	.0%
REPORT TOTAL:				67,432.46	.00	.0%

File: 02/08/00 / 10:54 am

Date: 01/31/00

JOB CLOSE-OUT REPORT

EDM

REGISTER NO: JO 000

JOB NUMBER: 0212000		Agricor		CUSTOMER NO: MOEN		Moss Engineering Corporation		ESTIMATOR:		START DATE:	
		JOB TYPE: 000 STANDARD JOB TYPE		BILL METHOD: F FIXED				MANAGER:		COMPL DATE:	
		JOB STATUS: C COMPLETE		STATUS DATE: 08/31/00							
		CONTRACT NO:		REV. CONTRACT:		20,753.00		SQUARE FT:		5,175	
		CONTR DATE: 02/22/00		BILLED TO DATE:		.00		RETENTION:		.00	
		ACCT METHOD: P % COMPLETE		PAID TO DATE:		.00		PROFIT AMT:		-11,475.09	
										PROFIT %: -55.29%	
COST CODE/ COST TYPE	U/M	UNITS		DOLLARS		% OF ESTMT	COST VARIANCE	COST VAR %	OUTSTANDING WORK IN PROC		
		REV ESTIMATE	JOB-TO-DATE	REV ESTIMATE	JOB-TO-DATE						
01-001	Labor										
L Labor	HOUR	0.00	740.99	.00	19,284.56	.0%	19,284.56-	.0%	19,284.56		
02-001	Material										
M Material	EACH	0.00	48,113.00	.00	12,937.34	.0%	12,937.34-	.0%	12,937.34		
03-003	Overtime Labor										
L Labor	HOUR	0.00	0.25	.00	6.19	.0%	6.19-	.0%	6.19		
JOB TOTAL:				.00	32,228.09	.0%	32,228.09-	.0%	32,228.09		
COST/SQUARE FT:				.00	6.23	.0%	6.23-	.0%	6.23		

Agricor Job

TRANSACTION DETAIL REPORT

Done

JOB NUMBER: 0717000

Agricor

JOB TYPE: 000 STANDARD JOB TYP
JOB STATUS: O OPEN
CONTRACT NO.
% COMPLETE: 95.00%CUSTOMER NO: MOEN
BILL METHOD: F FIXED
STATUS DATE: 06/30/00
CONTR DATE: 02/22/00
REPORTED DATE: 06/30/00Moss Engineering Corporation
ESTIMATOR:
MANAGER:
REV. CONTRACT: 20,753.00
REV. ESTIMATE: .00START DATE:
COMPL DATE:
SQUARE FT:
CALC% CMP:

COST CODE/ TYPE	TRANS DATE	SRC	REFERENCE/POSTING	REMARKS	BILLED?	UNIT COST	UNITS	DOLLARS	REVISED ESTIMATE
01-001			Labor						
			Labor		UNIT: HOUR	0.00			00
	04/30/00	L							
	04/30/00	AP	00BARO 3183	4/11	N	18.50	3.00	55.50	
	04/30/00	AP	00BARO 3183	4/11	N	18.50	3.00	55.50	
	04/30/00	AP	00BARO 3183	4/13	N	20.50	10.50	215.25	
	04/30/00	AP	00BARO 3183	4/13	N	18.50	10.50	194.25	
	04/30/00	AP	00BARO 3183	4/14	N	20.50	7.00	143.50	
	04/30/00	AP	00BARO 3183	4/14	N	18.50	7.00	129.50	
	04/30/00	AP	00BARO 3208	4/17	N	20.50	11.00	225.50	
	04/30/00	AP	00BARO 3208	4/17	N	18.50	11.00	203.50	
	04/30/00	AP	00BARO 3208	4/18	N	20.50	13.50	276.75	
	04/30/00	AP	00BARO 3208	4/18	N	18.50	13.00	240.50	
	04/30/00	AP	00BARO 3208	4/20	N	20.50	8.00	164.00	
	04/30/00	AP	00BARO 3208	4/20	N	18.50	8.00	148.00	
	04/30/00	AP	00BARO 3208	4/20	N	25.00	1.50	37.50	
	04/30/00	AP	00BARO 3208	4/20	N	20.50	5.00	102.50	
	04/30/00	AP	00BARO 3208	4/21	N	18.50	4.00	74.00	
	04/30/00	AP	00BARO 3218	4/25	N	20.50	7.74	158.67	
	04/30/00	AP	00BARO 3218	4/25	N	18.50	9.50	175.75	
	04/30/00	AP	00RURO CK002327		N	0.00	0.00	3,400.00	
	05/31/00	AP	00BARO 3248	5/1	N	20.50	3.75	76.88	
	05/31/00	AP	00BARO 3248	5/1	N	18.50	2.75	50.88	
	05/31/00	AP	00BARO 3248	5/2	N	20.50	7.50	153.75	
	05/31/00	AP	00BARO 3248	5/2	N	18.50	7.00	129.50	
	05/31/00	AP	00RURO CK002340	Final	N	0.00	0.00	2,870.00	
	05/31/00	AP	00BARO 3294	5/23	N	20.50	12.00	246.00	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	12.00	222.00	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	9.00	166.50	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	9.00	166.50	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	9.00	166.50	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	9.00	166.50	
	05/31/00	AP	00BARO 3294	5/23	N	18.50	9.00	166.50	
	05/31/00	AP	00BARO 3294	5/24	N	20.50	10.50	215.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	05/31/00	AP	00BARO 3294	5/24	N	18.50	10.50	194.25	
	06/30/00	AP	00BARO 3370	6/2	N	20.50	6.50	133.25	
	06/30/00	AP	00BARO 3370	6/2	N	18.50	6.50	120.25	
	06/30/00	AP	00BARO 3370	6/5	N	20.50	1.00	20.50	
	06/30/00	AP	00BARO 3370	6/5	N	18.50	1.00	18.50	
	06/30/00	AP	00BARO 3370	6/23	N	20.50	10.00	205.00	
	06/30/00	AP	00BARO 3370	6/23	N	18.50	10.00	185.00	
	06/30/00	AP	00BARO 3370	6/27	N	20.50	11.50	235.75	
	06/30/00	AP	00BARO 3370	6/27	N	18.50	44.00	814.00	
	06/30/00	AP	00BARO 3370	6/28	N	18.50	42.00	777.00	
	06/30/00	AP	00BARO 3370	6/29	N	20.50	9.50	194.75	
	06/30/00	AP	00BARO 3370	6/29	N	18.50	34.00	629.00	
	06/30/00	AP	00BARO 3370	6/30	N	20.50	6.00	123.00	
	06/30/00	AP	00BARO 3370	6/30	N	18.50	6.00	111.00	
	06/30/00	AP	00BARO 3370	6/30	N	18.50	40.00	740.00	
	07/05/00	TC	008204A PE: 07/08/00 TC-0002		N	14.00	9.50	133.00	
	07/05/00	TC	009471A PE: 07/08/00 TC-0002		N	9.00	9.50	85.50	
	07/06/00	TC	008204A PE: 07/08/00 TC-0002		N	14.00	10.50	147.00	
	07/06/00	TC	009471A PE: 07/08/00 TC-0002		N	9.00	10.00	90.00	
	07/07/00	TC	008204A PE: 07/08/00 TC-0002		N	14.00	11.50	161.00	
	07/07/00	TC	009471A PE: 07/08/00 TC-0002		N	9.00	11.50	103.50	
	07/11/00	TC	008204A PE: 07/11/00 TC-0003		N	21.00	10.00	210.00	
	07/11/00	TC	009735A PE: 07/11/00 TC-0003		N	18.75	10.00	187.50	
	07/11/00	TC	00A6396 PE: 07/11/00 TC-0003		N	13.28	10.00	132.75	
	07/12/00	TC	009735A PE: 07/14/00 TC-0004		N	12.50	11.00	137.50	
	07/12/00	TC	00A6396 PE: 07/14/00 TC-0004		N	9.00	11.00	99.00	
	07/13/00	TC	009735A PE: 07/14/00 TC-0004		N	12.50	10.50	131.25	
	07/13/00	TC	00A6396 PE: 07/14/00 TC-0004		N	9.00	10.50	94.50	

STATION DETAIL REPORT

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SRC	REFERENCE/POSTING REMARKS	BILLED	UNIT COST	UNITS	DOLLARS	REVISED ESTIMATE	% OF ESTMT
Labor							
Labor			U/M: HOUR				
TC	009735A PE: 07/14/00 TC-0004	N	12.50	9.50	118.75		0%
TC	00A6396 PE: 07/14/00 TC-0004	N	9.00	9.50	85.50		0%
AP	00BARO 3413 7/5	N	18.50	9.50	175.75		0%
AP	00BARO 3413 7/6	N	18.50	10.50	194.25		0%
AP	00BARO 3413 7/7	N	18.50	10.50	194.25		0%
TC	004264A PE: 08/15/00 TC-0009	N	16.51	0.75	12.38		0%
TC	004555A PE: 08/15/00 TC-0009	N	14.00	1.00	14.00		0%
TC	004264A PE: 08/22/00 TC-0010	N	16.50	8.00	132.00		0%
TC	004264A PE: 08/22/00 TC-0010	N	16.50	11.00	181.50		0%
COST TYPE L TOTAL:			26.03	740.99	19,284.56	.00	0%
COST CODE 01-001 TOTAL:					19,284.56	.00	0%

Material							
Material			U/M: EACH			.00	
IM	REF: 00000078 ITEM: SEAPCL	N	0.70	1053.00	737.10		0%
IM	REF: 00000080 ITEM: SEAPCL	N	0.70	282.00	197.40		0%
IM	REF: 00000080 ITEM: CLRCLK	N	3.65	2.00	7.30		0%
IM	REF: 00000080 ITEM: SEAPCL	N	0.65	4002.00	2,609.70		0%
IM	REF: 00000080 ITEM: SNPSOP	N	0.10	1800.00	180.00		0%
IM	REF: 00000080 ITEM: STAPI	N	0.03	4000.00	100.00		0%
IM	REF: 00000080 ITEM: RIVTSP	N	0.02	100.00	1.78		0%
IM	REF: 00000080 ITEM: WATBLK	N	1.65	2.00	3.30		0%
IM	REF: 00000080 ITEM: SEAPRT	N	0.70	337.00	235.90		0%
IM	REF: 00000080 ITEM: SNPSOP	N	0.10	600.00	60.00		0%
IM	REF: 00000080 ITEM: CLPSI	N	0.02	1000.00	23.00		0%
IM	REF: 00000080 ITEM: RIVTSP	N	0.02	50.00	.89		0%
IM	REF: 00000080 ITEM: WATBLK	N	1.65	6.00	9.90		0%
IM	REF: 00000082 ITEM: CLPSI	N	0.02	2200.00	50.60		0%
IM	REF: 00000082 ITEM: SNPSOP	N	0.10	1200.00	120.00		0%
IM	REF: 00000082 ITEM: SEAPCL	N	0.64	3281.00	2,099.84		0%
IM	REF: 00000082 ITEM: WATBLK	N	1.75	6.00	10.50		0%
IM	REF: 00000082 ITEM: CLRCLK	N	3.65	6.00	21.90		0%
IM	REF: 00000082 ITEM: NAL11/2	N	0.65	5.00	3.25		0%
IM	REF: 00000083 ITEM: SEAPRT	N	0.70	143.00	100.10		0%
IM	REF: 00000083 ITEM: SNPSOP	N	0.10	200.00	20.00		0%
IM	REF: 00000083 ITEM: CLPSI	N	0.02	400.00	9.20		0%
IM	REF: 00000083 ITEM: WATBLK	N	1.75	10.00	17.50		0%
IM	REF: 00000087 ITEM: BLKCLK	N	3.20	17.00	54.40		0%
IM	REF: 00000090 ITEM: SEAPRT	N	0.69	266.00	183.14		0%
IM	REF: 00000091 ITEM: SOPCLP	N	0.10	1800.00	180.00		0%
IM	REF: 00000091 ITEM: CLPSI	N	0.02	3000.00	72.90		0%
IM	REF: 00000091 ITEM: WATBLK	N	1.70	6.00	10.20		0%
IM	REF: 00000091 ITEM: SEAPCL	N	0.63	4003.00	2,523.09		0%
IM	REF: 00000093 ITEM: WATBLK	N	1.35	20.00	27.00		0%
IM	REF: 00000093 ITEM: WATBLK	N	1.35	25.00	33.75		0%
IM	REF: 00000095 ITEM: BAKROD	N	0.05	11300.00	555.96		0%
AP	00S&T 2144 300 1/2" screws	N	0.00	0.00	10.43		0%
IM	REF: 00000096 ITEM: SEAPCL	N	0.57	2101.00	1,197.57		0%
IM	REF: 00000096 ITEM: SOPCLP	N	0.10	1200.00	120.00		0%
IM	REF: 00000096 ITEM: RIVTSP	N	0.02	100.00	1.78		0%
IM	REF: 00000096 ITEM: CLPSI	N	0.02	2000.00	48.60		0%
IM	REF: 00000096 ITEM: WATBLK	N	1.35	8.00	10.80		0%
AP	00NOFA CK002432 Touch-Up Paint	N	0.00	0.00	16.33		0%
IM	REF: 00000099 ITEM: BAKROD	N	0.06	1000.00	58.10		0%
IM	REF: 00000099 ITEM: BLACK	N	0.70	200.00	140.00		0%
IM	REF: 00000099 ITEM: CLRCLK	N	2.75	5.00	13.75		0%
AP	00CLME 3546 140' downs, 21 elbows	N	0.00	0.00	1,000.00		0%
IM	REF: 00000102 ITEM: SEAPRT	N	0.64	57.00	36.48		0%
IM	REF: 00000102 ITEM: RIVTSP	N	0.02	300.00	5.34		0%
IM	REF: 00000102 ITEM: ALMCLK	N	4.20	4.00	16.80		0%
IM	REF: 00000102 ITEM: SCRWB	N	0.11	16.00	1.76		0%
COST TYPE M TOTAL:			0.27	48113.00	12,937.34	.00	0%
COST CODE 02-001 TOTAL:					12,937.34	.00	0%

TRANSACTION DETAIL REPORT

JOB NUMBER: 0212000 Agricoor

COST CODE/ TRANS DATE	TYPE	SRC	REFERENCE/POSTING REMARKS	BILLED?	UNIT COST	UNITS	DOLLARS	REVISED ESTIMATE	% OF ESTMT
33-003			Overtime Labor						
	L		Labor	U/M: HOUR	0.00			.00	
08/15/00		TC	004264A PE: 08/15/00 TC-0009	N	24.76	0.25	6.19		.0%
COST CODE 03-003 TOTAL:							6.19	.00	.0%
JOB 0212000 TOTAL:							32,228.09	.00	.0%

[illegible]

IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA

R.S.S.P., INC.

Plaintiff,

v.

ROLL FORMER CORPORATION

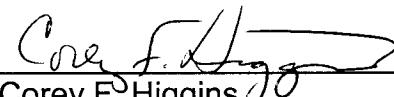
Defendant

No. 02-CV-3707

CERTIFICATE OF SERVICE

This is to certify that a true and correct copy of *Plaintiff's Response to Defendant's Motion in Limine to Preclude Plaintiff's Damage Estimate and Memorandum of Law* was served via first class mail, postage prepaid upon the following:

Daniel McCaffery, Esq.
Robert Nemeroff, Esq.
Jaffe, Friedman, Schuman, Sciolla, Nemeroff & Applebaum
Suite 200
7848 Old York Road
Elkins Park, PA 19027


Corey F. Higgins

Date: June 30, 2003